

COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL  
VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION  
RICHMOND

March 1, 1990

**CIRCULAR LETTER  
90-1**

**TO: ALL RETAIL LICENSEES**

**SUBJECT: SECTION § 58.1-3, CODE OF VIRGINIA  
EXCHANGE OF INFORMATION WITH VIRGINIA DEPARTMENT OF  
TAXATION**

**PURPOSE:** The purpose of this Circular Letter is to advise those concerned of a recent amendment to the subject statute.

**BACKGROUND:** The 1989 Session of the General Assembly authorized the Tax Commissioner of the Virginia Department of Taxation to provide the Alcoholic Beverage Control Board such tax information as may be necessary to facilitate the administration of alcoholic beverage control laws and the collection of state and local taxes. The Alcoholic Beverage Control Board and the Tax Commissioner have finalized an agreement for the exchange of this information required by the legislation.

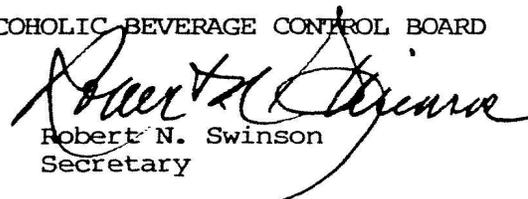
**HELD:** The information that the Tax Department possesses will be made available to the Alcoholic Beverage Control Board for verifying reported sales figures, application information and establishing financial responsibility. The Alcoholic Beverage Control Board will furnish the Department of Taxation with reported sales figures and reported income.

This information is provided to let all retail licensees know that the Department of Alcoholic Beverage Control is working closely with the Virginia Department of Taxation to identify businesses that misrepresent their sales, or do not meet their tax obligation.

A primary concern of the Board is that retail licensees comply with the appropriate payments of all state and local taxes. If it is established that a licensee is delinquent on such tax payments or that the licensee can not demonstrate financial responsibility sufficient to meet the requirements of the business conducted under a license issued by the Board, the Alcoholic Beverage Control Board may institute proceedings to suspend, revoke or impose a monetary penalty upon the license pursuant to Section § 4-37(e) of the Code of Virginia.

**INQUIRIES:** Inquiries concerning this Circular Letter should be addressed to Robert N. Swinson, Secretary's Office, p. O. Box 27491, Richmond, Virginia 23261, (804) 367-0616.

ALCOHOLIC BEVERAGE CONTROL BOARD



Robert N. Swinson  
Secretary